

NEW AND REVISED IMPACT TAXES EFFECTIVE JULY 1, 2013

Additional information on the Impact Tax laws can be found at the following web site:

<http://www.montgomerycountymd.gov/csltmlpl.asp?url=/content/council/packet/index.asp>

Questions concerning impact-tax collections may be directed to MC311 at 240-777-0311.

Applicants for building permits for residential developments filed on and after July 1, 2013, will be assessed the tax rates are below:

Dwelling Type	School Impact Tax Per Dwelling Unit
Single-family detached	\$25,944
Single-family attached	\$19,533
Single Family house surcharge	\$2 per square foot of gross floor area that exceeds 3,500 square feet, to a maximum of 8,500 square feet)
Multifamily (except high-rise)	\$12,345
High-rise	\$5,234
Multifamily senior	\$0

In the event the school cluster has exceeded the 105% school program capacity, applicants will be required to pay a per unit School Facilities payment.

School Type	Cost per student	student generation rate/ school level / unit type			
		Single Family Detached [SFD]	Single Family Attached [SFA]	Multi Family Garden apt.	High/low rise w/parking
Elementary School Student Generation Rate x Cost of Seat	\$19,439	0.3200	0.2110	0.1530	0.0420
Middle School Student Generation Rate x Cost of Seat	\$21,250	0.1440	0.1220	0.0560	0.0390
High School Student Generation Rate x Cost of Seat	\$24,375	0.1310	0.1070	0.0390	0.0330
ES facilities payment		\$6,220	\$4,100	\$2,970	\$820
MS facilities payment		\$3,060	\$2,590	\$1,190	\$830
HS facilities payment		\$3,190	\$2,610	\$950	\$800
facilities payment if 3 school levels are over 105% capacity		\$12,470	\$9,300	\$5,110	\$2,450

In addition to the School Impact Tax, applicants for building permits in a residential development must also pay the Transportation Impact Tax.

Building Type	Metro Station	Clarksburg	General
Single-Family detached residential (per dwelling unit)	\$6,754	\$20,258	\$13,506
Single-Family attached residential (per dwelling unit)	\$5,526	\$16,576	\$11,050
Multifamily residential (Garden apartments) (per dwelling unit)	\$4,297	\$12,891	\$8,594
High-rise residential (per dwelling unit)	\$3,069	\$9,209	\$6,138
Multifamily-senior residential (per dwelling unit)	\$1,228	\$3,683	\$2,455
Office (per sq. ft. GFA)	\$6.15	\$14.80	\$12.30
Industrial (per sq. ft. GFA)	\$3.10	\$7.35	\$6.15
Bioscience facility (per sq. ft. GFA)	\$0	\$0	\$0
Retail (per sq. ft. GFA)	\$5.50	\$13.25	\$11.00
Place of worship (per sq. ft. GFA)	\$0.35	\$0.90	\$0.65
Private elementary and secondary school (per sq. ft. GFA)	\$0.45	\$1.30	\$1.00
Hospital (per sq. ft. GFA)	\$0	\$0	\$0
Social Service Agency (per sq. ft. GFA)	\$0	\$0	\$0
Other nonresidential (per sq. ft. GFA)	\$3.10	\$7.35	\$6.15